

ENFORCEMENT ACTIVITY

Closed investigations

A summary of closed enforcement cases from calendar years 2011-13 by source of complaint, allegation/issue and resolution follows.

Number of closed cases	2011	2012	2013
	79	112	61

The following table displays the source of complaints received and the number of cases investigated from 2011-13. Beginning in 2013, CPE deficiencies were no longer reported as an investigation.

Source of complaints

	VBOA CPE audit	Client	Employer/employee	Other CPA	Anonymous	Federal, state, local or international agency/jurisdiction*	Non-governmental professional organization**	Public	Totals
2011	41 cases	9 cases	2 cases	9 cases	5 cases	3 cases	1 case	9 cases	79 cases
	52%	11%	3%	11%	6%	4%	2%	11%	100%
2012	74 cases	21 cases	2 cases	1 case	5 cases	3 cases	0 cases	6 cases	112 cases
	66%	19%	2%	1%	4%	3%	0%	5%	100%
2013	—	16 cases	1 case	2 cases	21 cases	16 cases	1 case	4 cases	61 cases
	—	26%	2%	3%	34%	26%	2%	7%	100%

* Examples: IRS, PCAOB, SCC, SEC and HUD

** Examples: AICPA, NASBA and VSCPA

The following table displays the allegations and issues received and the number of cases from 2011-13. Beginning in 2013, CPE deficiencies were no longer reported as an investigation.

Allegations and issues

	Unlicensed activity	Due professional care	Tax-related matters	Discreditable act	CPA exam candidates	CPE deficiency	Holding client files	Totals
2011	11 cases	5 cases	6 cases	4 cases	8 cases	41 cases	4 cases	79 cases
	14%	6%	8%	5%	10%	52%	5%	100%
2012	16 cases	15 cases	5 cases	7 cases	5 cases	62 cases	2 cases	112 cases
	14%	14%	4%	6%	4%	56%	2%	100%
2013	28 cases	18 cases	0 cases	5 cases	7 cases	3 cases	0 cases	61 cases
	46%	30%	0%	8%	11%	5%	0%	100%

The following table displays the case resolutions from 2011-13 cases. Beginning in 2013, CPE deficiencies were no longer reported as an investigation.

Case resolutions

Closed by Board Order or Consent Order*						Closed by other means				
Revocation		Suspension	Monetary penalty	Reprimand	Other**	Denial of CPA exam request	No violation found	Withdrawal of complaint	Other***	Totals
2011	0 cases	3 cases	26 cases	35 cases	0 cases	7 cases	6 cases	2 cases	0 cases	79 cases
	0%	4%	32%	44%	0%	9%	8%	3%	0%	100%
2012	5 cases	5 cases	37 cases	32 cases	4 cases	5 cases	15 cases	4 cases	5 cases	112 cases
	4%	4%	33%	29%	4%	4%	14%	4%	4%	100%
2013	1 case	2 cases	33 cases	3 cases	2 cases	0 cases	16 cases	2 cases	2 cases	61 cases
	2%	3%	55%	5%	3%	0%	26%	3%	3%	100%

* Many Board Orders and Consent Orders contain multiple penalties. In cases with more than one penalty, the resolution is classified by the most severe penalty. Penalties listed above range from most severe to least severe.

** Examples: Additional CPE, written/oral essay and appearance before the Board.

*** Examples: Closed by mediation, closed by another state board, judged outside the Board's jurisdiction and passing the case to the Commonwealth Attorney's office for prosecution.